

AMENDMENT

Proposed by Mr. KENNER, from Committee on Ways and Means, to
bill "to lay taxes for the common defense, and carry on the Gov-
ernment of the Confederate States.

1 SEC. 2. Every person engaged or intending to engage in any
2 business named in the section of this act, shall on the first
3 day of May, 1863, or at the time of beginning business, and on
4 the first day of January in each year thereafter, register with
5 the district collector, in such form as the commissioner of taxes
6 shall prescribe, a true account of the name and residence of each
7 person, firm or corporation engaged or interested in the business,
8 with a statement of the time for which, and the place and manner
9 in which the same is to be conducted, and of all other facts going
10 to ascertain the amount of tax upon such business for the past or
11 the future, according to the provisions of this act. At the time
12 of such registry, there shall be paid to the collector the specific
13 tax for the year, ending on the next thirty-first of December,
14 and such other tax as may be due upon sales or receipts in such
15 business at the time of such registry as hereinafter provided;
16 and the collector shall give to the person making such registry a
17 copy thereof, with a receipt for the amount of tax then paid.

1 SEC. 3. Any person failing for ten days to make the registry
2 and to pay the tax required by the preceding section shall, in
3 addition to all other taxes upon his business imposed by this act,
4 pay three times the amount of the specific tax on such business,
5 and a like sum for every ten days of such failure.

1 SEC. 4. Except where herein otherwise provided, there shall
2 be a separate registry and tax for each business mentioned in the
3 section of this act, and for each place of conducting the
4 same, but no tax shall be required for the mere storage of goods
5 at a place other than the registered place of business. Upon
6 every change in the place of conducting a registered business
7 there shall be a new registry, but no additional tax shall be
8 required. Upon the death of any person conducting a business
9 registered and taxed as herein required, or upon the transfer of
10 the business to another, the business shall not be subjected to any
11 additional tax, but there shall be a new registry in the name of
12 the person authorized by law to continue the business.